



BHARAT
SARKAR

भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
कार्यालय/ Office of

आयुक्त सीमाशुल्क, एन.एस.-लेखापरीक्षा
Commissioner of Customs, NS-Audit
Jawaharlal Nehru Custom House
Nhava Sheva, Tal: Uran, Dist: Raigad.
Maharashtra-400 707



INDIAN
CUSTOMS

F.No. S2-PCA-Gen-101/2018-19/JNCH Pt. III

Date: 07.09.2022

Standing Order No. 11 /2022-23

Sub.: Implementation of RMS for processing of Duty Drawback claims. -Reg.

CBIC has issued Circular No. 15/2021-Cus dated 15/07/2021, regarding the above-mentioned subject. As per the said Circular, the risk-based processing of shipping bills (hereafter referred as S/Bs) with claim of duty drawback will be initiated w.e.f. 26/07/2021 and subsequent post clearance audit (PCA) of the duty drawback shipping bills will also be initiated. The development of an electronic module for the said PCA is underway and in the meantime, the Audit Commissionerate has been directed to devise suitable criteria to manually select the duty drawback S/Bs for carrying out the transactional PCA.

2. Accordingly, S/Bs have been selected on strict parameters and have to be given to the concerned circles for audit. Presently, data in respect of RMS facilitated S/Bs for the period from 01.04.2022 to 31.08.2022 has been obtained. Out of this data, 450 S/Bs with highest drawback claims (80% being S/Bs in LCL exports & 20% being S/Bs of factory sealed exports) shall be selected for audit and distributed to 3 circles (D-1, D-2 and D-3) with a target of 150 S/Bs for each circle, to be completed within 20 days.
3. The DC/AC concerned will ensure that the number of S/Bs selected for audit are disposed of within the time frame.
4. While conducting the said transactional audit, concerned officers will follow the relevant Circulars, Notifications with all the relevant schedules and other guidelines issued by the Board. Various Public Notices issued by this Custom House, which are relevant to the disbursement of Drawback claims may also be referred to while audit.
5. The overall performance of the said audit will be reviewed in the subsequent MMCM.
6. The above guidelines will be in force until further orders.

(Dipak Kumar Gupta)
Commissioner of Customs

Copy to:

1. The Chief Commissioner of Customs, Mumbai Customs Zone – II, JNCH.
2. Drawback Division, CBIC, New Delhi.
3. Directorate General of Audit, New Delhi.